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Dated: October 27, 2004

Signature: _____

(Michael R. Hall)

Docket No.: 29936/39863
(PATENT)

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Patent Application of:
Noh Yeal Kwak

Application No.: 10/727,470

Art Unit: 2825

Filed: December 4, 2003

Examiner: Victor V. Yevsikov

For: Method of Manufacturing Flash Memory Device

AMENDMENT IN RESPONSE TO NON-FINAL OFFICE ACTION

MS Amendment
Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Dear Sir:

INTRODUCTORY COMMENTS

Please enter the following amendment in the above-referenced patent application.

Amendments to the Specification begin on page 2 of this paper.

Amendments to the Abstract begin on page 5 of this paper.

Amendments to the Claims and a complete listing of the claims begins on page 6 of this paper.

Remarks/Arguments in support of the allowability of this application begin on page 9 of this paper.